



Maricopa County Assessor  
Keith E. Russell, MAI

REQUEST TO THE ASSESSOR TO COMBINE PARCEL NUMBERS (FOR TAXING PURPOSE ONLY)

I/We, owner(s) of the properties described below, here-by request the combining of these properties' identification numbers for the purposes of **valuation and taxation only**. I/We fully understand that this document does not supersede or over-ride any legally recorded documents that created these properties, and that this document shall not be considered as a physical change to the properties' legal descriptions and boundaries as recorded within those documents. I/We also acknowledge that, depending on property characteristics of parcels involved, there **MAY** be a change in land values and taxes due for the resulting parcel(s). In addition, I/We acknowledge that securing zoning or a building permit on the properties may require the approval from the jurisdiction to legally record a deed to change the legal description and that combining the parcels numbers for taxation purposes may not affect that process.

OWNER (S) \_\_\_\_\_ DATE: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_ DAY TIME PHONE # ( ) \_\_\_\_\_  
CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_  
PARCEL NUMBER (S): \_\_\_\_\_

In order for parcels to be considered for combination, the parcels need to meet the following criteria:

- A. All parcels need to be adjoining and have contiguous boundary lines.
- B. All parcels must be located within the same Tax Area Code (School District, City/County, Special Districts, if any). *(the Tax Area Code can be found on line at <http://www.maricopa.gov/Assessor/Default.aspx> or through our Customer Service at 602 506-8724)*
- C. All parcels must be under the same ownership (no sales agreements or other parties on any single parcel).
- D. **Parcels cannot be part of a Horizontal Property Regime or Condominium.**  
*Parcel combinations are only applicable to lots, tracts of land or patented mines pursuant §42- 15058. The Assessor Office will not split or combine Condominiums or Units unless an amended declaration and plat is Recorded with Maricopa County Recorder Office pursuant §33-1222.*

By signing below, I/we acknowledge that I/we have read the statements above and have completed this form to the best of my/our knowledge. I/we understand that combining these parcels may affect the application of zoning ordinances or building codes to the properties being combined. I am in compliance with ARS §42-15058.

Signed by Deputy Assessor \_\_\_\_\_ Signed by Owner (s) \_\_\_\_\_

Date \_\_\_\_\_ Date \_\_\_\_\_

**Assessor Office Public Assistance Fax # : 602 506-7620**